

Amendments to Senate Bill No. 370
3rd Reading Copy

Requested by Representative Mike Milburn

For the House Natural Resources Committee

Prepared by Joe Kolman
April 8, 2009 (12:26pm)

1. Title, line 7.

Following: "15-38-104,"

Insert: "15-38-106,"

2. Title, line 8.

Following: "DATE"

Insert: "AND RETROACTIVE APPLICABILITY DATES"

3. Page 1, line 14.

Following: "account"

Insert: "85% of the"

4. Page 1, line 15 through line 18.

Strike: subsection (3) in its entirety

Insert: "(3) Money in the fund must be spent for the purposes of administering and enforcing this part."

5. Page 2.

Following: line 19

Insert: "Section 3. Section 15-38-106, MCA, is amended to read:

"15-38-106. **Payment of tax -- records -- collection of taxes -- refunds.** (1) The tax imposed by this chapter must be paid by each person to which the tax applies, on or before the due date of the annual statement established in 15-38-105, on the value of product in the year preceding January 1 of the year in which the tax is paid. The tax must be paid to the department at the time that the statement of yield for the preceding calendar year is filed with the department.

(2) The department shall, in accordance with the provisions of 17-2-124, deposit the proceeds from the resource indemnity and ground water assessment tax and money deposited pursuant to 82-4-424(3) in the following order:

(a) annually in due course, from the proceeds of the tax to the CERCLA match debt service fund provided in 75-10-622, the amount necessary, as certified by the department of environmental quality, after crediting to the CERCLA match debt service fund amounts transferred from the CERCLA cost recovery account established under 75-10-631, to pay the principal of, premium, if any, and interest during the next fiscal year on bonds or notes issued pursuant to 75-10-623;

(b) \$366,000 of the proceeds from the tax in the ground water assessment account established by 85-2-905;

(c) for the biennium beginning July 1, 2007, \$150,000 of the proceeds from the tax in the water storage state special revenue account established in 85-1-631;

(d) 50% of the remaining proceeds from the tax divided equally between the environmental quality protection fund established in 75-10-704 and the hazardous waste/CERCLA special revenue account established in 75-10-621; and

(e) all remaining proceeds from the tax in the natural resources projects state special revenue account, established in 15-38-302, for the purpose of making grants to be used for mineral development reclamation projects and renewable resource projects.

(3) Each person to whom the tax applies shall keep records in accordance with 15-38-105, and the records are subject to inspection by the department upon reasonable notice during normal business hours.

(4) The department shall examine the statement and compute the taxes to be imposed, and the amount computed by the department is the tax imposed, assessed against, and payable by the taxpayer. If the tax found to be due is greater than the amount paid, the excess must be paid by the taxpayer to the department within 30 days after written notice of the amount of deficiency is mailed by the department to the taxpayer. If the tax imposed is less than the amount paid, the difference must be applied as a tax credit against tax liability for subsequent years or refunded if requested by the taxpayer."

{ Internal References to 15-38-106:

15-38-302x 75-10-621x 75-10-622x 75-10-704x
85-1-631x 85-2-905 x } "

Renumber: subsequent sections

6. Page 3.

Following: line 18

Insert: "(3) The department shall deposit 85% of proceeds from annual fees into the opencut fund established in [section 1] and transfer 15% of the proceeds from the fees to the department of revenue for distribution in accordance with 15-38-106."

7. Page 4, line 5.

Following: "APPLICABILITY."

Insert: "(1) Except as provided in subsection (2), [this act] applies retroactively, within the meaning of 1-2-109, to tax years beginning after December 31, 2007.

(2) "

- END -

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